

Information technologies as a factor of evolution of tax administration

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Abstract

© 2015, Mediterranean Center of Social and Educational Research. All rights reserved. This publication describes the comparative analysis of taxing activity in different countries in terms of using information technologies and communication with the taxpayers through electronic means, as well as development of web services. Particularly, the document refers to the comparative country-specific data of cost structure for tax administration, electronic filing of personal/corporate income tax, automated application of budget settlements within Russia provided to taxpayers and others. Since its establishment, the Federal Tax Service of Russia deals with enhancement of tax administration all over the country, however, the tax authorities are not as effective as required for the time being. The point is to ensure the growth of tax revenues and enhance the quality of services rendered.

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Keywords

Communication through electronic means, Quality of services, Tax administration, Tax authorities